

~~(3)--AN-AGENCY-OF-THE-STATE,-OR~~

~~(4)--A-POLITICAL-SUBDIVISION-OF-THE-STATE-~~

13-305.

(d) (3) The tax and interest due under paragraph (2) of this subsection are a lien on the agricultural land that was transferred. The tax is due on the earlier date of:

(i) the next date on which property tax on the agricultural land is due under § 10-102 of this article; or

(ii) the date of the next transfer of any part of the agricultural land.

(e) (3) For the purpose of paragraph (2) of this subsection, the supervisor:

(i) shall determine the value of the land not subject to the declaration on the date of transfer; and

(ii) give the grantor at THE time of transfer a notice of the value of the land, which the grantor may protest as provided by § 8-404 of this article.

(5) The tax and interest due under paragraph (4) of this subsection are a lien on the agricultural land that was transferred. The [lien] TAX is due on the earlier date of:

(i) the next date on which property tax on the agricultural land is due under § 10-102 of this article; or

(ii) the date of the next transfer of any part of the agricultural land.

13-306.

(a) (1) Except in Montgomery County, each county collector shall remit from a special account to the Comptroller, as the Comptroller specifies, two-thirds of the revenue from the agricultural land transfer tax. In Montgomery County, if § 52-21(d) (1979) of the Montgomery County Code is in effect or a transfer tax substantially similar to that provision is in effect, the collector for Montgomery County shall remit one-third of the revenue to the Comptroller.

(2) The Comptroller shall deposit the revenue remitted into the Maryland Agricultural Land Preservation Fund to be used for the purposes stated in § 2-505 of the Agriculture Article.

(b) Each county collector shall hold the remainder of the revenue in a special county account FOR 3 YEARS to be used for an